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ABSTRACT

The 1986 American Camping Association (ACA) annual report reviews the year's achievements and outlines goals for the future. An introductory message from ACA President Jean McMullan notes successful fund raising to improve the association's national headquarters, passage of federal legislation exempting camps from paying federal unemployment compensation taxes on student employees, and 5% growth in ACA membership over the past 2 years. Liability insurance and child abuse issues are listed as problem areas. Association achievements include continued revision and wide use of ACA camp standards, certification of 2,172 individuals in various levels of the Outdoor Living Skills program, and publication of two new books. A summary of government relations activities discusses the association's work on liability insurance, use of public lands, the Take Pride in America theme developed by Secretary of the Interior Donald Hodel, and programs which provide camping opportunities for youngsters from low income homes. The 1986 fiscal year financial statement is presented and introduced by the news that, for the first time, the association has a total worth in excess of $649,000, a balance sheet over $2 million, and contributions totaling $408,576. Contributors, life members, Acorn Society members, and national board, committee, and staff members are listed. (JHZ)

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American Camping Association

Annual Report 1986

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CELEBRATIONS!

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From the President

Jean G. McMullan

The past two years have truly been a time of celebration in the field of camping. At the heart of the organized camping, the American Camping Association has continued to lead, to monitor, to create and to respond to the many and varied segments of the camping movement. With an extremely dedicated National Board of Directors and with a talented and hard working national staff, the American Camping Association has had reason to take a proud look.

Celebrations, through the country, abound:

ACA has celebrated its 75th anniversary;
The YMCA has celebrated its 100th year of camping;
Camp Fire has celebrated its 75th year;
The Statue of Liberty has celebrated its rejuvenation as a symbol of liberty;
Boy Scouts of America have celebrated their 75th year;
America has celebrated its 210th year of freedom; and
Organized camping is celebrating its 125th anniversary!

Speaking strictly from an ACA viewpoint, there is full reason to celebrate some very special American Camping Association achievements:

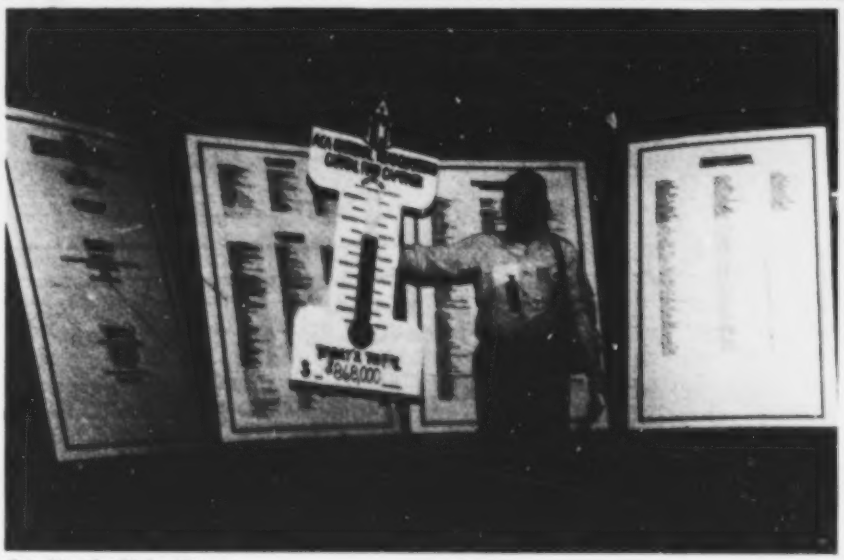
ACA's National Board, along with its Trustees, determined the need to add on to a seriously overcrowded National Headquarters, to update computer equipment, and to renovate the present building. The Board and Trustees embarked upon a *capital campaign* to raise $1.3 million, with most of the campaign coming within the 1986 fiscal year. Inspired by the tremendously heartening response from our own "family" members, the campaign has moved, at the end of the fiscal year, to within $150,000 of the goal. It would appear that the goal may be met and another milestone in the long history of our Association will be celebrated.

ACA is living proof that it is the nation's voluntary institutions that are the final guardians of what we think of as American individualism. And it is because of voluntary associations and their members that the voice of the individual has scope and power in this country. As ACA members, we have demonstrated our ability to join together voluntarily and achieve the gargantuan task of reaching the ACA Capital Fund goal which can make so much difference to our Association in terms of greater ability to serve our members and the public.

Groundbreaking for the National Headquarters' addition occurred April 2, 1986, and on hand to celebrate were representatives from the ACA Board, Indiana University, Bradford Woods, and the St. Louis and Indiana Sections. We will look forward to the dedication ceremonies for the completed Headquarters in the upcoming year!

President Reagan signed into law the Consolidated Omnibus Budget Reconciliation Act of 1985 which contained the amendment to the Federal Unemployment Exemption Act exempting camps from paying *FUTA taxes* on student employees. This milestone was achieved by hard work on the part of the ACA Legislative and Program Services Chairs, and very effective help from ACA's legislative counsel, David Gray, who spoke on behalf of this and other ACA causes in Washington. Private independent camp directors have great reason to celebrate this victory, but the ramifications will eventually affect camps from all persuasions.

We have cause to celebrate the adoption of a new *membership plan* for ACA which has been spearheaded by Morry Stein, past membership chair, and effectively implemented by ACA's George Hood and Section membership chairs. To know that we have met our two-year goal of a five percent rise in membership is truly heartening. Now is our opportunity to reach a far greater number of camps and camping people throughout the country.

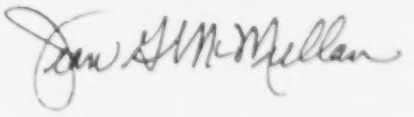


Reaching for $1.3 million.

Each quality plan ACA develops is reason to celebrate. The ACA Board took a tremendous step in moving to consider the development of a *National Camp Director's Register* based upon ideas presented by a national task force. Since there is increasing evidence of the need to reassure the public regarding the verification and documentation of camp directors' backgrounds and qualifications, ACA is exploring ways to help camp directors document, in a relatively simple and objective fashion, credentials which would at the least signify to the public that camp directors have basic qualifications for directing a camp. The process of developing such a register involves the Board, the membership, and the Council of Delegates.

For all this talk of celebration, we in ACA are acutely aware of constant needs and ongoing challenges to organized camping. Certainly the child abuse issue and the insurance crisis in this country have each had enormous impact upon camps. The number of camp leaders who have decided to retire or stop serving children through camping is sobering. Since the beginning of this fiscal year, we are aware of at least 32 ACA camps which have closed. At this writing, it does not appear that there are enough new camps opening to balance the outflow. These figures may be more serious by the end of the 1986 summer season. The message in this country seems clearly double edged: that we need finer and more effective child care and camping facilities and, conversely, that there are very serious risks for any person or institution that attempts to serve these children. ACA is working in a number of ways to help camps protect themselves, including the development of the register mentioned previously and through the setting up of an ACA Special Risk Trust to provide many insurance coverages for sexual molestation, abuse, or exploitation which insurance companies no longer cover. It is clearly important that every ACA member stay abreast of these efforts and make informed decisions on their own practices.

The cause for celebration in ACA is apparent on this 125th anniversary year. For it is through teamwork, through clarifying and defining of values, through the renewing of our commitment and through the nourishing of creative ways to identify and mutually solve problems, that we will experience the exhilaration and motivation to work toward the greater good of all through organized camping!



JEAN G. MCMULLAN
PRESIDENT

From the Executive Vice President

Armand B. Ball

In recounting some of the major celebrations of the year it is easy for some of the smaller events of the year to take a "back seat." Since President McMullan has covered those major events of the year, I would like to point out a few of the quiet "little" events of the year that call for celebration at year-end.

Early last fall the Council on Religiously Affiliated Camps pulled together representatives of 30 religious bodies across the United States and Canada to compare notes on the status of outdoor ministries today. Thomas H. Groome and Deidre Palmer of Boston College were the facilitators that stimulated the group to creative thinking about their outdoor ministry.

Last November a Symposium on International Education was sponsored by the National Board in celebration of the International Year of the Youth. Chaired by Past President Charles Kujawa, the Symposium brought together 32 persons experienced in international exchange/education to develop a guidebook for international education in camps.

In February we had a tremendous convention in Kansas City along with the largest single I Believe benefit in our history. Not a small achievement for a Section of less than 100 members!

In March *Camping Magazine* was able to publish the results of the first architectural contest on camp buildings. It has been over a decade since any significant examples of camp architecture have been published on a national level.

Little attention was paid to the fact that one of the regional awardees at the national convention (Mary Julie Denton) was the first camp director of the camp from which our "first-ever" youth speaker at the national convention came. Little did anyone expect that camper, the first year she came to camp, to be a speaker at a national camping convention several years later. Little did the first director expect that camp to have a camper eventually appear before camping professionals to challenge them.

Though the FUTA victory in April has been mentioned as a major celebration event, I would hope that the fact that accomplishment began over 13 years ago and is the result of the work of countless individuals in the intervening years will not get lost. There is no way of knowing which phone call or letter to a congressman made the difference.

It was just six camps which agreed to be hosts to research during the summer of 1985 and the PIC Council that contributed some funds to help the researcher. Now we have a significant study concerning the values of children's experiences at camp which we may be able to replicate on a larger scale.

All of these examples point out that so many significant things are occurring in the life of this association during a year that an annual report cannot do justice to them. Nor can an annual report do justice to the countless individuals who make such a difference in the life of the camping movement and this association.

This association and organized camps will endure only if we continue to have the commitment of individuals to quality experiences and cooperative action. It is at that point that you make a difference today . . . and in the future!

Armand Ball

ARMAND B. BALL
EXECUTIVE VICE PRESIDENT

No one event has been more dominant in the life of the Association this year than the Capital Funds Campaign to raise $1,300,000 to modernize and enlarge ACA's National Headquarters. A campaign cabinet was organized to conduct the campaign under the leadership of John Holden. Serving with him are: Armin Luehrs, Ted Halpern, Don Cheley, Frank Washburn, Jean G. McMullan, and Joe Kruger.

Every Section gave leadership to the campaign and by year-end over 1,000 gifts and pledges totaling $1,149,000 had been received. Significant help in attaining that level came from a grant from the Lilly Endowment, Inc., Indianapolis in early spring. The cabinet's goal is to complete the campaign by the end of calendar year 1987.

Marry Stein heads membership drive.

After the normal bid process, Broyer Construction Company of Martinsville was awarded the construction contract. Groundbreaking ceremonies were held on April 2, 1986, and among those present were four persons who had been present at the groundbreaking ceremony for the original building: Dr. Reynold Carlson, past president of ACA, and Mrs. Carlson; Dr. Ted Deppe, chair, Recreation Dept., School of Health, Physical Education, and Recreation, Indiana University; and Mary Ennis, ACA's administrative assistant. Chaired by Past President Jean G. McMullan, the program included remarks from Armin Luehrs, trustees chair; Robert Baxter, chair of the Bradford Woods committee; ACA President Richard Chamberlain, and Armand Ball, executive vice president.

Construction began shortly after groundbreaking ceremonies and a completion of the first phase, the new addition, was scheduled for early fall. The complete renovation of the existing building will be completed by early spring 1987.

Despite the energy and time given to this historic effort both at the Sectional and National level, significant events also occurred in the ongoing programs of the Association during the year.

Membership

The new membership system that was approved conditionally by the 1985 Council of Delegates was subsequently approved by the National Board of Directors with enthusiastic support of the field. A field test was conducted from July through February in the Ohio and Southern California Sections. Though not activated for renewal of existing members until July 1, 1986, new members could join under the system as of April 1.

An achievement to celebrate was the fact that membership growth climbed to 5,593 by June 30, marking a five percent growth and the highest count in ten years. The number of camps increased slightly to 2,455.

Breaking ground at Bradford Woods.

The following Sections achieved a five percent or greater increase in membership during the year:

Section	Increase Percentage	Chair
Ohio	32.9%	Aileen Blyth and Audrey Jennings
Kentucky	32.5	Gilbert Millsap
Nebraska	21	Robert Furman
Virginias	19.7	Toni Baughman
Oklahoma	17	Patrick O'Reilly
New Jersey	16	Dorothy Stivers
Southeastern	12	Valerie Clarke
Iowa	11.5	Jeanne Muellerleile
Coronado	10.6	Charlotte Bowman
Texas	10.3	Georgeann Barrett
New England	10.2	Nancy Burns and Betty Cobb
E. Pennsylvania	9	Mickey Black
Mid-South	9	Dale Kyle
Northland	9	Rita De Bruyn
Evergreen	6	John Hicks
Chesapeake	5.6	Daniel Markowitz
Wisconsin	5	Duane Hanson

Rhulen executive Ed Schirick briefs ACA's National Board on current insurance problems.

The following Sections achieved a five percent or greater increase in camps during the year:

Oklahoma	23%	Wisconsin	8%
Virginias	17	Coronado	7
Chesapeake	10	Missouri Valley	6
Southeastern	9		

The National Board set a healthy goal of ten percent growth for the 1987FY at its spring meeting and urged Sections to use the new membership system as a tool to reach out to the camping field.

Government Relations

The celebration continued on April 8, 1986, when President Reagan signed into law the Consolidated Omnibus Budget Reconciliation Act of 1985, which contained a small paragraph exempting camps from paying Federal Unemployment Compensation Taxes on student employees. The bill represented the work of numerous persons over a 13-year period, including Alan Stolz and Ambery Butcher, who were legislative chairs during this period.

For the first time, ACA was able to secure the services of legislative counsel for most of the year as David Gray was retained first to work on the FUTA exemption and later to assist in other legislative/regulatory areas.

Liability insurance was the critical concern highlighted in testimony given to the Senate Committee on Commerce, Science and Transportation and the Senate Committee on Small Business.

Testimony was given to the President's Commission on Americans Outdoors, outlining the concerns of camp owners around the use of public lands in future decades. ACA's executive vice president served as a member of a task force on the commission.

At the request of the U.S. Forest Service (USFS), ACA convened a representative group of camp directors to meet with USFS officials following ACA's national convention in Kansas City.

A task force chaired by Matt Montagne, Kelly, Wyoming, spearheaded ideas for the new Take Pride in America theme developed by Secretary of the Interior Donald Hodel. A pilot model was developed for use in selected camps during the summer.

Work continued successfully on the Washington scene to maintain the Summer Feeding Program, Summer Milk Program and Commodities Program which provide camping opportunities for many youngsters from low income homes.

Standards

The first year of visits under the revised Standards went exceedingly well during the summer of 1985 with a total of 931 camps visited. The number of standards personnel certified grew from 823 to 893 during the year, giving further evidence of the volunteer commitment to the program.

The National Standards Board under the leadership of Stuart Mace gave study to results from the first summer's visits and the potential of streamlining the process for the future.

Education and Certification

An exciting national convention was hosted by the Missouri Valley Section in Kansas City, Missouri, February 24 through March 1, with 812 participants from 41 states, Washington, D.C., and one foreign country. Convention Chair Connie Coutellier and her committees provided an outstanding program, including the first youth camper to address ACA's National Convention.

The Fall Management Conference moved west for the first time and was hosted at Summer Life Camp, Taos, New Mexico.

The National Board gave approval to the formation of a new National Education Committee; Carol Sudduth is the chair.

The National Certification Board under Chair Abbott Fenn continued supervision of the certification programs. The Board certified 21 camp directors for the first time, plus 33 other directors through the recertification program. A Camp Director Institute and two Societal Issues Seminars were held during the year with 36 in attendance.

During the year 2,172 individuals were certified in various levels of the Outdoor Living Skills program in 133 different courses. There are 727 OLS Instructor personnel.

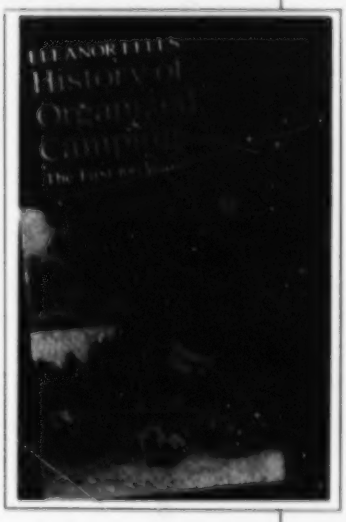
Kathryn Pruett, convention keynoter

Publications

Celebration was in order in February when Eleanor Eells' *History of Organized Camping* was published by ACA during the 125 anniversary year. Substantial work went into publication of this book not only by Mrs. Eells and ACA staff, but by the Fund for Advancement of Camping and many persons who worked with Mrs. Eells.

A second book published by the Association during this year was *The Nature Specialist*. The Publications Department maintained its spurt of growth from 1985 but gained only slightly in 1986. Over 7,000 orders were processed during the year.

A new cooperative endeavor was instituted with Christian Camping International (CCI), when ACA became the official publications service for both organizations. ACA exhibited at the CCI and National Recreation and Parks Association (NRPA) conventions.



Public Relations

The 125 Anniversary of Organized Camping was a focal point of much of the publicity releases during the year. Hundreds of information kits were distributed from ACA's public relations counsel, James LeMonn, during the year to help educate the public about organized camping. Extensive interviews with reporters and editors across the country resulted in stories that discussed the camp selection process, accreditation, the *Parents' Guide to Accredited Camps*, and the recent camp values study by Dr. James Stone of University of California-Berkeley.

The National Ethics Committee under the leadership of Frank Levine continued its work in trying to respond to any complaints from the public as to the ethical practices of ACA members.

Staff at ACA National Headquarters manned a hotline for camp directors who might have crises in camps during the summers of 1985 and 1986. With the assistance of the ACA Executive Committee and Association legal counsel, letters were sent to all ACA camp directors with suggestions of ways to deal with crises in camp as well as steps for the screening and education of staff in the child abuse arena.

Charles Kujawa receives Distinguished Service Award.

Camping Magazine

The magazine continued to expand in size and quality during the year under the leadership of the National Editorial Board. The magazine devoted considerable attention to the issue of how camp directors can prevent and deal with child abuse. A camp architectural contest was initiated and winning entries were published in the March issue. The fifth annual Fund for Advancement of Camping/*Camping Magazine* writing competition on current issues in camping was held.

Awards

The Association presented its Distinguished Service Award to Charles C. Kujawa, the immediate past-president, noting his outstanding service to the Association in many posts over a long period of years.

Mrs. Eleanor Eells was presented with the Hedley Dimock Award in recognition of her contribution to the field of camping from an allied field in the writing of the history of organized camping.

An Honor Award was presented to Dan Hemphill, Texas Section and ACA Trustee. Regional Honor Awards were presented to Ed Andrews and Edward F. Turn, New England; Chuck Ackenbom, Ben Appelbaum, and Mary Ellen Ross, Mid-Atlantic; Bert Goodwin, Southern; Mary Julia Denton, Edmonia C. Dillon, Karla Henderson, Frank Lupton, Diane Pick, and Susan Welch, Mid-America; and Donald S. Cheley, Western.

The Fund for Advancement of Camping honored the Association and its executive vice president by awarding Armand Ball the FAC Special Recognition Award.

Field Service

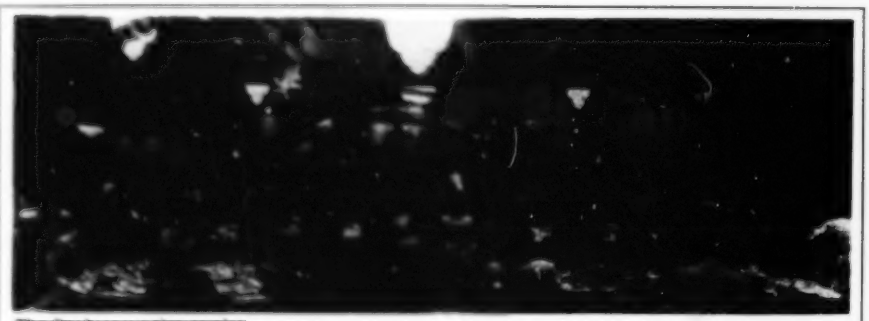
Regional chairs and Regional representatives continued to work with Section Presidents in sharing ideas and ensuring the grass roots representational process. The Field Service Commission focused its efforts on the evaluation of Section annual reports, the needs of day camp members, and development of a Section affiliation agreement.

The Private Independent Camp Council met twice during the year with representation from all regions of the country. A successful kindred group meeting was held at the Kansas City National Convention. The Council made grants to ACA's Capital Fund Campaign, ACA's legislative counsel, and to efforts to affect the insurance crisis. The Council heard a report from Dr. James Stone on his camp values study, which was in part financially supported by the Council.

The Council on Religiously Affiliated Camps met once during the year in preparation for the Kindred Group at the national convention. First steps were taken in planning for the fourth Outdoor Ministries Symposium. The Council made a grant to ACA's Capital Fund Campaign.

Research

The National Research Committee met during the year under the leadership of Karla Henderson, national research chair. The national convention program included four presentations on "What's New in Camping Research."



The final convention session.

Financial Review

The 1986 fiscal year financial statement marks at least three significant advances for the Association in a year of celebration.

1. The total worth (equity) of the Association is in excess of $649,000 for the first time in its history. That breaks down as:
   —$181,122 Operating Fund Reserves;
   —$144,048 Capital Funds;
   —$323,971 Endowment.
2. The balance sheet of the Association jumped over $2 million for the first time in its history.
3. Contributions amounted to $408,576; this is the largest amount ever received in one fiscal year by the Association.

On the other hand, the general operating year-end expense/revenue statement for the year showed a $10,098 deficit due to expense overruns and income shortfalls. Though significant increases were felt in income from membership dues and the Kansas City convention, income did not meet expectations in advertising, magazine non-member circulation, and educational events. Expenditures jumped for lobbying expenses for the FUTA exemption, cost of sales of publications, printing, utilities, and paper/supplies.

Figure 1 shows the sources of funds and how they were expended this year. A functional breakdown of the year's actuals compared to 1985FY is shown in *Figure 2*.

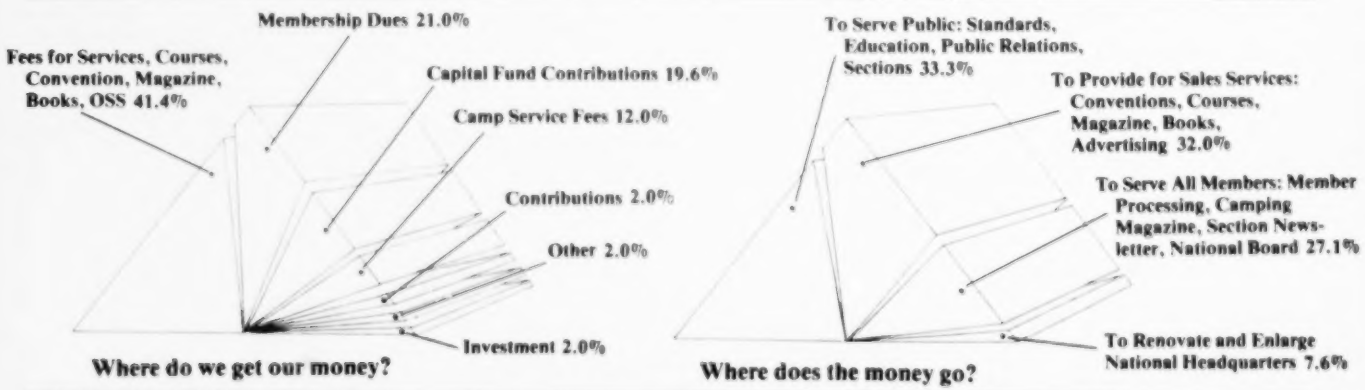
Designated Funds are those funds held by the Association for special purposes as specified by the donors or the National Board. Contributions to I Believe now accrue to a restricted fund for Operating Reserves under the supervision of the ACA Trustees; they now total $113,539. Gifts to that fund came to $41,917 due to a tremendous benefit (auction) at the national convention and the leadership of John Howe, national chair.

ACA's Endowment Fund was established so that the principal cannot be expended as a long-term protection to the financial stability of the organization. Rather, the interest derived from the investment of the principal is available for grants to specific projects. During the past year, the ACA Trustees made the following grants:

Camp Director Documentation Committee	$4,000
Membership Development	$4,503
Otto Rosahn Lecture	$500
Financial Development	$8,650

Figure 1

Distribution of Funds


Membership Dues 21.0%
Fees for Services, Courses, Convention, Magazine, Books, OSS 41.4%
Capital Fund Contributions 19.6%
Camp Service Fees 12.0%
Contributions 2.0%
Other 2.0%
Investment 2.0%
Where do we get our money?
To Serve Public: Standards, Education, Public Relations, Sections 33.3%
To Provide for Sales Services: Conventions, Courses, Magazine, Books, Advertising 32.0%
To Serve All Members: Member Processing, Camping Magazine, Section Newsletter, National Board 27.1%
To Renovate and Enlarge National Headquarters 7.6%
Where does the money go?

Contributions to the endowment totaled $16,651 for the year and the total endowment of the Association reached $323,871. The growth of our contribution program is apparent from the following record:

Life Membership	$123,944	I Believe (Equity) Contributions, 1986FY	$ 41,917
Elmer Ott Memorial	12,460	I Believe (Equity) Contributions, 1976-85FY (Reserve Funds, Asset Growth)	$228,021
Otto K. Rosahn Memorial	6,950		——
Wendell Howe Memorial	8,619	Total Cash Received to Date	$593,809
Ernest F. Schmidt Memorial	5,000		
Other Memorials	4,620		
Camp Endowment Funds	6,719	I Believe Pledges Due 1988-92	$22,948
Other Contributions	149,102		——
Total Endowment Gifts	$317,414	Total I Believe, Endowment, and Life Membership Gifts and Pledges	$616,757
Interest Currently Held	$ 6,457		
Total Current Endowment	$323,871		

In addition, the Trustees have made grants in excess of $153,000 from interest earned on the endowment principal over its ten-year history.

It should be noted that at year-end the investments for the Endowment Fund were valued at $380,735.

The Trustees expanded the Endowment Program to make it possible for private independent camps to set up endowment funds and the first such endowment was launched during the year. In another action, the Trustees accepted a program pioneered by the Fund for Advancement of Camping and established an ACA Camper Scholarship Program for private independent camps. Twenty-seven camps participated in the Scholarship Program this year.

The Endowment Development Committee under the leadership of Andrew McMullan announced 138 persons are now members of the Acorn Society, a group composed of persons who have included ACA in outright gifts, wills, insurance, or trusts. Sessions were held at the national convention in Kansas City and two Sectional/area conventions to assist camp directors and their boards in developing endowment programs for their camps.

—The Trustees have the basic responsibility for the Capital Funds Campaign and Campaign Chair John Holden gave tireless energy to leading over 75 volunteers to reach $1,149,000 of the $1.3 million goal by year-end.

—The Balance Sheet shown in *Figure 2* outlines the current financial health of the Association. Appreciable increases occurred in accounts receivable, as well as in accounts payable at the end of the year. Inventories and notes payable decreased during the year. A new asset is shown in terms of construction that had been completed on the building as of June 30, in the amount of $144,149.

We are proud of the progress and optimistic that we will conclude the Capital Funds Campaign successfully. The updated and enlarged building will enable us to more efficiently serve the public and our members as we enter a new 75-year period.

We continue to be committed to stability and growth. The ability of the Association to continue to grow and be more effective will largely depend upon our ability to expand our membership.

JANI BROKAW, VICE PRESIDENT FOR DEVELOPMENT

ARMIN "WHITEY" LUEHRS, CHAIRPERSON, ACA TRUSTEES

ARMAND BALL, EXECUTIVE VICE PRESIDENT

Figure 2

American Camping Association, Inc. and Subsidiary

Consolidated Statement of Revenues and Expenses

	Year Ended June 30, 1986 Current Funds			Year Ended June 30, 1985 Current Funds		
	General	Designated	Total	General	Designated	Total
Revenues:						
Membership dues and service fees	$1,052,851	$ 1,575	$1,054,426	$ 993,290	$ 3,850	$ 997,140
Publications	307,723		307,723	306,732		306,732
Subscriptions	27,392		27,392	26,561		26,561
Advertising and mail list sales	156,530		156,530	159,349		159,349
Annual conference registration, exhibits & meals	228,616		228,616	264,240		264,240
Continuing education registration, meals & fees	32,495		32,495	50,025		50,025
Interest and dividends	8,117	25,964	34,081	11,015	36,966	47,981
Gain on sale of investments		2,803	2,803			——
Contributions	20,207	388,369	408,576	8,407	42,298	50,705
Miscellaneous	62,601		62,601	15,255		15,255
	1,896,532	418,711	2,315,243	1,834,874	83,114	1,917,988
Expenses:						
Member and Section services:						
Distribution to Sections	454,299		454,299	430,395		430,395
Membership maintenance & marketing	125,270	18,004	143,274	109,353	12,606	121,959
Field service	38,028		38,028	32,513		32,513
Publications & communications:						
Educational publications	259,670		259,670	235,196		235,196
Camping Magazine	90,985		90,985	79,273		79,273
Parents' Guide	61,840		61,840	61,245		61,245
Internal printing and graphics	6,157		6,157	980		980
Advertising	92,103		92,103	92,666		92,666
Camping education:						
Annual conference	158,005		158,005	167,587		167,587
Continuing education	55,723		55,723	64,274		64,274
Public services:						
Standards program	85,281		85,281	76,987		76,987
Government relations	34,224		34,224	25,490		25,490
Public relations	62,977		62,977	59,215		59,215
Camp scholarships		7,118	7,118			——
Management and general:						
Administration and occupancy	288,680		288,680	272,009		272,009
Fund raising	31,878		31,878	45,451		45,451
Governance	77,563		77,563	87,337		87,337
Capital campaign		166,463	166,463		14,998	14,998
	1,922,683	191,585	2,114,268	1,839,971	27,604	1,867,575
Excess (deficit) of revenues over expenses before transfers	(26,151)	227,126	200,975	(5,097)	55,510	50,413
Interfund tranfers	16,053	(16,053)	——	10,620	(10,620)	——
Excess (deficit) of revenues over expenses	($ 10,098)	$ 211,073	$ 200,975	$ 5,523	$ 44,890	$ 50,413

Figure 3

American Camping Association, Inc. and Subsidiary

Consolidated Balance Sheet

	June 30, 1986 Current Funds		June 30, 1985 Current Funds	
	General	Designated	General	Designated
ASSETS				
Cash on hand	$ 500		$ 500	
Cash and temporary investments	149,948	$ 54,489	171,579	$ 62,442
Investments		294,930		246,136
Pledges receivable		22,947		40,217
Capital campaign pledges receivable		825,834		
Accounts receivable	99,460		48,325	
Interest receivable		3,471		7,207
Inventories	182,060		187,559	
Prepaid expenses	57,876		50,423	
	489,844	1,201,671	458,386	356,002
Property and equipment:				
Building	130,541		130,541	
Furniture and equipment	259,511		232,478	
Library	1,871		1,871	
Construction in progress		144,149		
	391,923	144,149	364,890	
Deduct: Accumulated depreciation	221,858		209,103	
	170,065	144,149	155,787	
	$659,909	$1,345,820	$614,173	$ 356,002
LIABILITIES AND FUND BALANCES				
Liabilities:				
Notes payable	$ 77,000		$ 85,600	
Accounts payable	96,924		82,652	
Distributions payable to Sections	71,470		68,501	
Employee payroll deductions	1,251		1,371	
Accrued expenses	26,622		30,788	
Amounts due to (from) other fund	84,221	($ 84,221)	45,520	$(45,520)
Escrow funds	22,025		15,878	
Subscription advances	16,281		18,479	
Unearned membership dues	186,909		167,015	
Deferred income—pledges		803,142		31,037
Deferred income—other	9,623	45,341	17,023	
TOTAL LIABILITIES	592,326	764,262	532,827	(14,483)
Fund balances	67,583	581,558	81,346	$ 370,485
	$659,909	$1,345,820	$614,173	$ 356,002

Excerpted from audited financial statements as prepared by George S. Olive & Co., Certified Public Accountants, Indianapolis, IN. For a complete copy of the audited financial statements write to: Business Department, American Camping Association, Bradford Woods, 5000 State Road 67 North, Martinsville, IN 46151-7902.

Contributors, Life Members, Acorn Society, National Board and Committees, National Staff

The I Believe Drive was initiated to give members an opportunity to demonstrate their commitment to the organized camping movement through voluntary annual contributions. The gifts could be designated to an inviolate endowment or to the working capital of the Association. They are tax deductible. Gifts have come from benefits at the 1976, 1978, 1979, 1980, 1981, 1982, 1983, 1984, 1985 and 1986 national conventions, and at the Mid-Atlantic and Mid-America 1977 regional conventions, memorials to friends and loved ones, and annual contributions from individuals and camps.

The Roll of Honor was developed to enable camps and individuals to be listed for recognition when $1,000 or more was pledged over a two- to four-year period. The Roll of Honor is commemorated in a special book of pictures at national headquarters.

There are three categories of recognition beyond the initial Honor Roll: Associate Fellows for persons, camps or firms contributing $5,000 over a five-year period; Contributing Fellows for contributions of $10,000 over a five-year period; and ACA Fellows for persons, camps or firms contributing $25,000 over a five-year period.

Memorials are often designated to the Endowment and may be permanent Endowment Funds when the total gifts reach $10,000 within five years of the initial gift. Memorials which do not achieve that level are merged into one Memorial Endowment. A Memorial Endowment of more than $10,000 is recognized on a plaque at national headquarters. There are currently four Memorial Endowments: John Wendell Howe, Elmer Ott, Otto K. Rosahn, Ernest F. Schmidt.

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Pine Forest
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Ted and Libby Halpern
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Don McClain

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Hidden Valley Camp
Bob McKinlay

Illinois
Man and His Land
Nelson Wieters

Michigan
Clif Drury
(by Michigan Section)
YMCA Storer Camps
Clark Ewing
Joe and Florence Gembis Memorial

Missouri Valley
Ko-Ha-Me
Elsie Fisher

New England
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Jean and Andrew McMullan
Camps Becket/Chimney Corner
Don and Jean Shellenberger
Brown Ledge
Barbara Winslow
Coniston-YMCA
Robert Sanders
Fernwood*
Maxine King
Idelpines for Girls
Jane Cooper Fall
Janice Cooper Adams
Kamp Kohut
Malcolm Irkin
Rapputak
Mr. and Mrs. Howard Rymland
Runoia
Philip and Elizabeth Cobb
Schodack
Dr. Paul Krouner
Viking
L. W. Thompson Lincoln
Winona
Alan Ordway
Wyonegonic*
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New Jersey
Breene's Camp Riverbend
Harold Breene
Ivy League Day Camp
Ron and Sandy Lerner
Lake-Vu Day Camp
David and Aileen Levine

New York
Androscoggin
Stanley Hirsch
Baco-Che-Na-Wah
Ruth L. Wortman
Alice Sternin
Belvoir Terrace
Nancy Goldberg
Edna Schwartz
Brant Lake Camp
Karen Meltzer
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Breezemont Day Camp
Michael Cannold
John R. Tesone
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Cody*
Alan and Sandy Stolz
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Nebagamon
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Virginias
Alleghany for Girls*
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Richard Smith
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Eastern Pennsylvania Section*
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Indiana Section
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Michigan Section*
Mid-South Section
Missouri Valley Section
New Jersey Section
New York Section*
Northern California Section
Ohio Section*
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Rocky Mountain Section
St. Louis Section*
Southeastern Section*
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1983 National Convention Benefit

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Birth of Jay Leonard Glaser
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Miss Nancy Worthington

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van der Voort, Roberta

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May, Jack

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Van Wingerden, Jim

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